

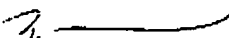
Serial No. 09/914,114

## REMARKS

5 Claims 1 through 25 stand rejected under 35 U.S.C. 101 as being directed to non-statutory subject matter. Applicant notes the Examiner has stated that "claims directed to audio signal processing, would be considered to be statutory subject matter. In view of the Examiner's comments, Applicant has prepared the attached set of claims which have been amended to recite a method and/or apparatus direct to "encoding an audio signal" (Claims 1 and 20) and "an encoded audio signal... decoded audio signal." 10 (Claims 15 and 21). Because the claims are now directed to subject matter indicated by the Examiner to be statutory, the rejection under 35 U.S.C. 101 is deemed overcome and the application is now in allowable condition.

Respectfully submitted,

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